January 25, 1951.
Consolidation and Coordination

House File 205 By OETH and HEINZ.

Passed House, Date	
Vote: Ayes	Nays
Passed Senate, Date	
Vote: Ayes	Nays
Approved	

A BILL FOR

An Act to direct the State Department of Public Instruction to revise the Uniform Financial Accounting System for Iowa School Districts.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. That the State Department of Public
- 2 Instruction be and it is hereby directed to revise the uniform
- 3 financial accounting system for the school districts of the
- 4 State of Iowa, during the current biennium.
- 1 Sec. 2. To expedite said revision the State Department
- 2 of Public Instruction is authorized and directed to call upon
- 3 the United States Office of Education, any of the state
- 4 officers, people working in the field of school accounting and
- 5 any of the professors connected with any of the state
- 6 institutions of higher education.

EXPLANATION OF H. F. 205

The uniform financial accounting system as used in the state was adopted in 1934 and no major revision has been made. A number of the states have adopted new accounting systems and in most instances they have been set up with the aid of the United States Office of Education. At the present time when a report must be filed with the Federal Government it entails a great amount of work, because of the obsolescence of our accounting system.